



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

The Honorable Mayor and Members
of the Borough Council
Borough of Roselle Park
110 East Westfield Avenue
Roselle Park, New Jersey 07204

Enclosed please find an original and an electronic copy of our proposal to provide professional accounting and auditing services to the Borough of Roselle Park. In order to acquaint you and the members of the Borough Council with the capabilities of our firm, we are also presenting a brief summary of our background and experience.

We are extremely knowledgeable and familiar with respect to municipalities, boards of education, counties, authorities, fire districts and not-for-profit entities. All of our partners and staff members have extensive experience in handling the special needs of these types of organizations.

Suplee, Clooney & Company looks forward to providing financial services to the Borough, and after you have reviewed this material, should you need further information or have any questions, please do not hesitate to call me or my partner, Robert W. Swisher.

Yours very truly,

SUPLEE, CLOONEY & COMPANY

Warren M. Korecky, Partner

November 28, 2018

WMK:tc
Encls.

Proposal
to the
Borough of Roselle Park
County of Union
for
Accounting and Auditing
Services

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The Honorable Mayor and Members
of the Borough Council
Borough of Roselle Park
County of Union
110 East Westfield Avenue
Roselle Park, New Jersey 07204

We appreciate the opportunity to submit a proposal to perform the annual audit of the Borough of Roselle Park.

Our audit shall cover the books, accounts and monies under the auspices of the Borough's Chief Financial Officer, Tax Collector, and outside departments as required by N.J.S.A. 40A:5-4.

Our audit of the financial statements, records and other pertinent data of the Borough of Roselle Park would be made in accordance with generally accepted auditing standards and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and such other auditing procedures as we consider necessary in the circumstances. We will also perform a compliance audit of federal funds and state funds in accordance with the Single Audit Amendments of 1996, Federal Uniform Guidance, and New Jersey OMB Circular 15-08.

As part of our report, we will include recommendations and comments concerning the internal control and financial activities of the Borough of Roselle Park.

The Borough will furnish the following:

- A. All financial statements, records, books of original entry, supporting documents and other related records, as requested.
- B. Copies of the Borough's minutes, policy directives, grant agreements, contracts, leases, budgets and other documents or data pertinent to the audit and such other information as may be required in the conduct of the audit.
- C. Adequate working space and other facilities for the conduct of the audit.
- D. Assistance by Borough staff - which is considered desirable and necessary - including, but not limited to, the preparation of account analyses, summaries and providing other documentation.

SUPLEE, CLOONEY & COMPANY

The Honorable Mayor and Members
of the Borough Council

We propose the following schedule of services and fees:

- A. **2019 Statutory Audit** - Audit of Current Fund, Trust Fund, Capital Fund, Sewer Operating and Capital Funds, General Fixed Assets Account Group, and various other offices as prescribed by the Division of Local Government Services including an Audit of Federal and State programs in accordance with the Single Audit Act of 1996, Federal Uniform Guidance and State of New Jersey OMB Circular 15-08.....\$35,500.00
- B. Assistance with the preparation of the 2019 Annual Financial Statement, and assistance with the 2019 Annual Municipal Budget including preparation of the budget document and budget amendments, and attendance at any budget meetings or public hearings..... \$ 7,500.00
- C. Preparation of Annual Debt Statement..... \$ 700.00
- D. Preparation of Supplemental Debt Statements in accordance with the requirements of the Local Bond Law 40A:2-42..... \$425.00 per
- E. Review of the Financial Statements of the Borough's Deferred Compensation Plan..... \$ 1,075.00
- F. Assistance in the preparation of an Official Statement.....First \$17,500.00
Update \$ 7,500.00
- G. Review of the Financial Statements of the Borough's LOSAP program..... \$ 700.00
- H. Telephone consultation as needed with any administrative or elected officials..... No Charge
- I. Consult services of a technical/advisory..... \$ 1,000.00

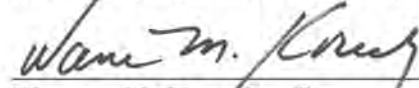
Any additional services, should they be requested by the Borough, would be mutually agreed upon before the commencement of any work and billed at the following rates:

Partner	-	\$150.00 - \$175.00
Manager	-	\$115.00
Senior Staff	-	\$ 90.00 - \$105.00
Staff Accountant	-	\$ 75.00 - \$ 85.00

Should you desire any additional information, please call.

Yours very truly,

SUPLEE, CLOONEY & COMPANY


Warren M. Korecky, Partner

November 28, 2018
WMK:tc

FIRM HISTORY

Suplee, Clooney & Company is a firm of Certified Public Accountants, Registered Municipal Accountants and Licensed School Accountants operating in the State of New Jersey. Founded in 1946 it is one of the oldest governmental and non-profit accounting firms in the State, providing quality auditing and accounting services to a wide array of governmental, non-profit and commercial entities. The firm consists of five partners and over forty professional and support staff members. There are eighteen Certified Public Accountants, twelve Registered Municipal Accountants and fifteen Licensed Public School Accountants. The staff has a vast and diverse background in governmental and non-profit auditing and accounting and is fully aware of the laws, rules and regulations with which its clients must operate and comply. By constantly monitoring the regulatory environment, we provide our staff with up to date information. The firm has never been involved in any bankruptcy or reorganization proceeding and there are no judgments, claims or suits pending against the firm.

The firm employs a well educated, experienced and trained staff of professionals and requires all professional staff to participate in its continuing professional education program. Unlike other firms, Suplee, Clooney & Company experiences very little employee turnover; three quarters of the staff have been with the firm more than six years. The partners and senior staff on average have been with the firm more than twenty-five years. All partners and much of the staff are members of the American Institute of Certified Public Accountants and the New Jersey State Society of Certified Public Accountants.

The firm, however, prides itself on the close personal contact and communication with its clients. This is what sets Suplee, Clooney & Company apart from other accounting firms. We look beyond the numbers, providing advice and counsel whether it be to a Board Member, an Administrator, an Executive Director or Payroll Clerk.

The partners do not sit back in the office and delegate work to the staff, but actually participate in an assignment whether it be a budget, audit or a consulting project. This gives a thorough understanding of the client which leads to providing the best service and advice possible. Both partners and staff are always available to answer your questions.

In addition, Suplee, Clooney & Company views an audit not as a negative service, but rather as a way to establish a working relationship in order to meet the special needs of its clients.

SCOPE OF AUDIT SERVICES

Our principal objective, as the independent auditors, will be to express an opinion on the fairness of presentation of the Borough's financial statements. The procedures followed in the audit of these financial statements are selected by us and applied within the frame of generally accepted auditing standards. In addition, we assure you that the audit will be performed in accordance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the requirements of the Single Audit Act, Federal Uniform Guidance and the State OMB Circular Letter 15-08.

Statutory Audit

The scope of our work would encompass performing an audit of the financial statements of the Borough for the year ended December 31, 2019 as prescribed by N.J.S.A. 40A:50-4. Typically, the funds to be audited comprise the Current Fund, Trust Fund, General Capital Fund, Utility Funds, all account groups and outside departments.

As part of our audit, we will include the financial records and activities for all funds maintained by every board, body, office, or commission maintained wholly or in part by funds appropriated by the Borough, unless otherwise provided by statute or regulations.

We would be available to attend meetings and conferences required by the Borough and officials related to the audit, as well as telephone consultation in matters relating to the audit and budget process. We will also perform a compliance audit of federal and state grants.

Audit Approach

To facilitate the timely and cost-effective completion of our audit, our overall audit work plan will be organized according to four distinct phases. The following section outlines the major procedures we would typically perform during each phase of the engagement:

Phase I - Audit Planning

Meet with key personnel to discuss our approach to this engagement so that it can be conducted in the most effective and efficient manner.

Review changes, if any, in applicable state and federal statutes and regulations.

Review prior years audit workpapers.

Develop the preliminary auditing programs we will employ in the various areas, such programs to be updated in Phase II.

Phase II - Review and Evaluation of Internal Accounting Controls

Review the existing accounting systems. Such review would include documentation of the systems, analysis of system strengths and weaknesses, and formulation of a preliminary evaluation of the adequacy of internal controls.

Perform tests of effectiveness of internal controls, principally in areas of payroll, purchasing, revenues and disbursements to the extent necessary in the circumstances. The results of such tests will either confirm or reject our evaluation of the internal control system.

Complete the audit program for our audit of year-end account balances.

Bring all significant findings in our observations on internal control and other matters to the attention of management for timely action.

Identify, to the extent possible, all potential accounting and auditing problems; review them with management and develop proposed solutions.

Confirmation of cash balances and receivables.

Initiate requests for legal counsel's responses as to the nature and status of legal matters.

Phase III - Examination of Year-End Account Balances

Summarize and evaluate results of confirmation requests and results of legal inquiries.

Perform various audit procedures, including substantiation of supporting documentation to verify reasonableness of assets, liabilities, revenues, expenses and fund balances.

Obtain representation letter from management regarding completeness of disclosure and integrity of accounting records.

Prepare draft of financial statements in worksheet form.

Phase IV - Reporting

Finalize financial statements and prepare audit report. We will include recommendations and comments concerning the internal control and financial activities of the Borough. All audit findings will be discussed at an exit conference with us and designated representatives of the Borough.

File audit report with the Borough of Roselle Park and the Division of Local Government Services.

CLIENT LISTING

The following is a list of our clients for which we are currently providing auditing, accounting and consulting services:

COUNTIES

County of Union

County of Somerset

MUNICIPALITIES

Township of Warren
Town of Westfield
Borough of Watchung
Township of Scotch Plains
Borough of South Bound Brook
Township of Union-Union County
Borough of Hampton
Borough of Mountainside
Borough of Garwood
Borough of Flemington
Town of Phillipsburg
City of Lambertville
Township of Springfield
Borough of Hawthorne
Township of Bethlehem
Township of Montgomery
Borough of Stockton
Township of Clinton
Town of Clinton
Borough of Point Pleasant Beach
Township of Union-Hunterdon County
Borough of Metuchen
Borough of Tuckerton
Township of Middletown
Borough of Barnegat Light
Township of East Amwell
Township of Bethlehem
Borough of Matawan
Township of Raritan
Borough of Seaside Park
City of Margate City

Township of Cranford
Borough of Oceanport
Borough of Raritan
Borough of Deal
Township of Hillside
Borough of Manville
Township of Hillsborough
Borough of Alpha
City of Plainfield
Borough of Fanwood
Township of Branchburg
City of Linden
Township of Bridgewater
Borough of Millstone
Borough of Frenchtown
Township of Harding
Borough of Freehold
Borough of Roselle
Township of Ocean
Borough of Bernardsville
Borough of South Plainfield
Borough of South Toms River
Borough of Pine Beach
Township of Long Beach
Borough of Beachwood
Borough of Ship Bottom
Borough of Kenilworth
Borough of Alexandria
Township of Plumsted
Township of Raritan
Township of Alexandria

PUBLIC SCHOOL DISTRICTS

Township of South Brunswick	Township of Hamilton
Borough of Middlesex	Borough of South Plainfield
Union County Vocational School	Borough of Manville
Somerset County Vocational School	Township of Green Brook
Borough of North Plainfield	Borough of Spotswood
Borough of Woodcliff Lake	Borough of South Bound Brook
Borough of Alpine	Somerset Hills Regional District
Flemington-Raritan Regional School	Borough of Garwood
Somerset County Educational Services Commission	Township of Jackson
Hunterdon County Educational Services Commission	City of Elizabeth
Union County Educational Services Commission	Township of Colts Neck
Freehold Regional High School District	Township of Montgomery
Township of Warren	Township of Berkeley Heights
Matawan-Aberdeen Regional District	City of Linden
	South Hunterdon Regional School District
	Borough of Keyport
	Borough of Hawthorne
	Borough of Roselle
	Borough of Sayreville

AUTHORITIES

Somerset County Improvement	Lambertville Sewerage
Rahway Valley Sewerage	Union County Utilities
Hillsborough Municipal Utilities	Somerset-Raritan Valley Sewerage
Union County Improvement	Linden-Roselle Sewerage
Joint Meeting of Essex and Union Counties	West Windsor Parking
City of Elizabeth Parking	Plainfield Area Regional Sewerage
Point Pleasant Parking	Little Egg Harbor Municipal Utilities
Perth Amboy Redevelopment Agency	Beachwood Sewerage
Delaware Township Municipal Utilities	
Borough of Metuchen Parking	

NOT FOR PROFIT ORGANIZATIONS

Prevention Resources, Inc.	Arts Horizons, Inc.
TransOptions, Inc.	Workforce Advantage
Presbyterian Church in Westfield	Celebrate Perth Amboy
Union County Arts Center	Cranford Housing Board
Jewish Family Services	GreenFaith
Hunterdon County Public Housing Agency	Trans-Atlantic Renal Council
Green Knoll Volunteer Fire Company	Union County Public Housing Agency
South Shore Village Leased Housing Corporation	Somerset County Joint Insurance Fund
Country Hills Volunteer Fire Company	South Shore Village II - Leased Housing Corporation
Cranford Housing Associates	Somerset County Park Commission Foundation
Young Audiences of New Jersey	Union County Office on Aging
Scotch Plains Senior Citizens Housing Corp.	New Jersey School Boards Association
Dial, Inc.	Compensation Rating and Inspection Bureau
Ocean County Mayor's Association	New Jersey Association of Counties
Meals on Wheels of Hunterdon	Historic Midtown Elizabeth
Elizabeth Avenue Partnership	Raritan Valley Rail Coalition
Suburban Municipal Joint Insurance Fund	Morven Museum
Union Township District Management Corporation	New Jersey Colonials Hockey Association
NJ Health Officer Association	Westfield Special Improvement District
Statewide Insurance Fund	New Jersey Section of American Water Works Assn.
Raritan Valley Community College Foundation	Somerset Treatment Services
Family & Community Services of Somerset County	Family Promise of Hunterdon County, Inc.
Westfield Senior Citizens Housing Corporation	Elizabeth Destination Marketing Organization
Adult Day Center of Somerset County	Foodstock
Historic Midtown Elizabeth BID	Somerset Regional Animal Shelter
Cooperative Housing Corporation Regional Center Partnership of Somerset County, Inc.	Hunterdon Helpline

Hillsborough Township Fire
District #1
S.H.I.P., Inc.
Downtown Westfield Corporation
Evergreen Cemetery and
Crematory
Educational Leadership Foundation
ISITC, Inc.
Celebrant Foundation &
Institute, Inc.
Friends of the Loew's, Inc.
Let's Celebrate Urban Renewal
Mountainside Rescue Squad, Inc.
Trans Atlantic Renal Council
Thomas W. Zito Housing Corporation
Friends of the Abraham Staats
House
Friends of the Union County
Arts Center
NJ Coalition Against Sexual
Assault
Ship Bottom Volunteer Fire
Company #1, Inc.
Somerset County Park Commission
Constitutional Officers
Association of New Jersey

Bridgewater Township Fire
District #3
Cranford Housing Board
Elizabeth Development Co.
New Jersey Foundation for
Aging, Inc.
New Jersey Association of
Independent Schools
Crime Stoppers of Somerset
County
Let's Celebrate, Inc.
New Jersey League of
Municipalities
PACE QALICB – EPA
Branchburg Rescue Squad
Friends of the Child Advocacy
Center
NJ Children's Alliance
NJ Library Association
Ridewise of Somerset County
Society for Medical Decision
Making
MOCEANS Center for
Independent Living, Inc.
Beach Haven Fire Company
Beach Haven First Aid Squad

PRIVATE/CHARTER SCHOOLS AND COLLEGES

Raritan Valley Community College
Morristown Beard School
St. Benedict's Preparatory School
Oratory Prep School

Oak Knoll School
Far Brook School
Red Oaks School

LIBRARIES

Township of Union
City of Linden
Borough of Mountainside
Sadie Pope Dowdell
Borough of Flemington
County of Somerset
Township of Old Bridge
Township of Scotch Plains
Township of Hillsborough
Township of Edison
Township of Plainsboro

Township of Hillside
Township of Springfield
Borough of Manville
City of Elizabeth
Borough of Hawthorne
Borough of Roselle
Matawan Aberdeen
Borough of High Bridge
City of Long Branch
Borough of Metuchen

REFERENCES

Please feel free to contact as many of our clients as you wish regarding the qualifications of Suplee, Clooney & Company; however, for your convenience, we have listed below some of our clients and the person you may wish to contact:

MUNICIPALITIES

County of Union	Bibi Taylor	(908) 527-4056
Town of Westfield	Jim Gildae	(908) 789-6055
Township of Union	Ron Manzella	(908) 851-8500

RESUMES OF MANAGEMENT PERSONNEL

ROBERT B. CAGNASSOLA - MANAGING PARTNER

EDUCATION: Fairfield University
Fairfield, Connecticut
Bachelor of Business Administration
Accounting

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association
National Society of Accountants
Association of Environmental Authorities

PROFESSIONAL
EXPERIENCE: Mr. Cagnassola has spent his entire professional career with Suplee, Clooney & Company and is currently the managing partner. He has extensive experience involving accounting, auditing and consulting services for counties, municipalities, public school districts and authorities. As managing partner, Mr. Cagnassola has final authority and responsibility in all aspects of the firm's engagements.

WARREN M. KORECKY – ENGAGEMENT PARTNER

EDUCATION: East Texas State University
Commerce, Texas
Bachelor of Business Administration

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant
Certified Municipal Finance Officer

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association

PROFESSIONAL
EXPERIENCE: Mr. Korecky has been with the firm for over forty years. His experience involves auditing, accounting and consulting for counties, municipalities, public and private schools, authorities and non-profit agencies.

As engagement partner, Mr. Korecky is the liaison between the managing partner, the client and all audit staff assigned to the engagement. He will review the audit to assure compliance with generally accepted auditing standards and requirements of the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

ROBERT SWISHER - PARTNER

EDUCATION: Fairleigh Dickinson University
Madison, New Jersey
Bachelor of Science,
Accounting

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant
Certified Municipal Finance Officer

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association

PROFESSIONAL
EXPERIENCE: Mr. Swisher has been with the firm for over thirty-five years. His
experience involves audits of counties, municipalities, public and
private schools and non-profit agencies.

ROBERT J. BUTVILLA - PARTNER

EDUCATION: Rutgers University, Newark, New Jersey
Bachelor of Science, Accounting

PROFESSIONAL
STATUS: Certified Public Accountant

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Association of Environmental Authorities

PROFESSIONAL
EXPERIENCE: Mr. Butvilla has been with the firm for over thirty-five years and has extensive experience handling auditing, accounting and consulting engagements for governmental and non-profit agencies.

In the non-profit area, he has participated in numerous auditing engagements, including single audits conducted in accordance with Office of Management and Budget Circular A-133. He has also provided various tax and financial advice to non-profit organizations.

A major part of this background and experience includes working with New Jersey authorities. This has permitted him to become thoroughly familiar with the Local Authorities Fiscal Control Law, authority accounting and auditing requirements and budget preparation. He has participated in numerous authority auditing engagements, including many "Single" audits made in accordance with Office of Management and Budget's Circular A-133. He is also familiar with authorities that operate in the solid waste area.

JOHN R. SWISHER - PARTNER

EDUCATION: Fairleigh Dickinson University
Madison, New Jersey
Bachelor of Science

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant
Certified Municipal Finance Officer

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association

PROFESSIONAL
EXPERIENCE: Mr. Swisher has been with the firm for over thirty-five years. His experience involves audits of counties, municipalities, public and private schools and non-profit agencies.

REPORT ON QUALITY REVIEW

Report on the Firm's System of Quality Control

September 12, 2017

To the Partners of Suplee, Clooney & Company and the Peer Review Committee of the NJCPA

We have reviewed the system of quality control for the accounting and auditing practice of Suplee, Clooney & Company in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Suplee, Clooney & Company in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suplee, Clooney & Company has received a peer review rating of *pass*.

Davie Kaplan, CPA, P.C.

DAVIE KAPLAN, CPA, P.C.

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STANDARD SUBMISSION FORMS

BOROUGH OF ROSELLE PARK

CHECKLIST

PROFESSIONAL SERVICE TITLE: BOROUGH AUDITOR

SUBMISSION DATE: November 30, 2018 @ 10:00 A.M.

The following items, as indicated below (X), shall be provided with the receipt of sealed submissions:

- | | |
|---|------------------|
| 1. Non-Collusion Affidavit | <u> X </u> |
| 2. Disclosure of Ownership Form | <u> X </u> |
| 3. Insurance Requirement Acknowledgement Form | <u> X </u> |
| 4. Mandatory Equal Employment Opportunity Notice Acknowledgement | <u> X </u> |
| 5. Copy of your Business Registration Certificate as issued by the State of New Jersey,
Department of Treasury, Division of Revenue | <u> X </u> |
| 6. Professional Service Entity Information Form | <u> X </u> |
| 7. Qualifications Submission | <u> X </u> |
| 8. Acknowledgement of Corrections, Additions or Deletions Form | <u> X </u> |
| 9. W-9 Form | <u> X </u> |

NON-COLLUSION AFFIDAVIT

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BOROUGH OF ROSELLE PARK
DISCLOSURE OF OWNERSHIP FORM

N.J.S.A. 52:25-24.2 reads in part that "no corporation or partnership shall be awarded any contract by the State, County, Municipality or School District, or any subsidiary or agency thereof, unless prior to the receipt of the submission of the corporation or partnership, there is provided to the public contracting unit a statement setting forth the names and addresses of all individual who own 10% or more of the stock or interest in the corporation or partnership".

1. If the professional service entity is a *partnership*, then the statement shall set forth the names and addresses of all partners who own a 10% or greater interest in the partnership.
2. If the professional service entity is a *corporation*, then the statement shall set forth the names and addresses of all stockholders in the corporation who own 10% or more of its stock of any class.
3. If a corporation owns all or part of the stock of the corporation or partnership providing the submission, then the statement shall include a list of the stockholders who own 10% or more of the stock of any class of that corporation.
4. If the professional service entity is other than a corporation or partnership, the contractor shall indicate the form of corporate ownership as listed below.

COMPLETE ONE OF THE FOLLOWING STATEMENTS:

I. Stockholders or Partners owning 10% or more of the company providing the submission:

NAME:

ADDRESS:

Robert B. Cagnassola 150 Scott Drive, Watchung, New Jersey 07069

SIGNATURE:  DATE: November 28, 2018

II. No Stockholder or Partner owns 10% or more of the company providing this submission:

SIGNATURE: _____ DATE: _____

III. Submission is being provided by an individual who operates as a sole proprietorship:

SIGNATURE: _____ DATE: _____

IV. Submission is being provided by a corporation or partnership that operates as a (check one of the following):

☒ Partnership

_____ Limited Liability Corporation

_____ Limited Liability Partnership

_____ Subchapter S Corporation

SIGNATURE:  DATE: 11/20/2018

BOROUGH OF ROSELLE PARK
INSURANCE REQUIREMENTS AND ACKNOWLEDGEMENT FORM

Certificate(s) of Insurance shall be filed with the Borough Clerk's Office upon award of contract by the Mayor and Borough Council.

The minimum amount of insurance to be carried by the Professional Service Entity shall be as follows:

PROFESSIONAL LIABILITY INSURANCE

Limits shall be a minimum of \$1,000,000.00 for each claim and \$1,000,000.00 aggregate each policy period.

Acknowledgement of Insurance Requirement:



(Signature)

November 28, 2018

(Date)

Warren M. Korecky, Partner

(Printed Name and Title)

BOROUGH OF ROSELLE PARK

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY NOTICE

(N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq.)

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS

This form is a summary of the successful professional service entity's requirement to comply with the requirements of **N.J.S.A. 10:5-31 et seq.** and **N.J.A.C. 17:27 et seq.**

The successful professional service entity shall submit to the Borough of Roselle Park notification of award but prior to execution of this contract, one of the following three documents as forms of evidence:

(a) A photocopy of a valid letter that the vendor is operating under an existing Federally approved or sanctioned affirmative action program (good for one year from the date of the letter);

OR

(b) A photocopy of a Certificate of Employee Information Report approval, issued in accordance with N.J.A.C. 17:27-1.1 et seq.;

OR

(c) A photocopy of an Employee Information Report (Form AA302) provided by the Division of Contract Compliance and distributed to the Borough of Roselle Park to be completed by the vendor in accordance with N.J.A.C. 17:27-1.1 et seq.

The successful professional service entity may obtain the Employee Information Report (AA302) from the Borough of Roselle Park during normal business hours.

The successful professional service entities must submit the white and canary copies of the AA302 (Employee Information Report) to the Division of Contract Compliance and Equal Employment Opportunity in Public Contracts (Division). The pink *Public Agency* copy is submitted to the Borough of Roselle Park, and the gold *Vendor* copy is retained by the professional service entity.

The undersigned professional service entity certifies that he/she is aware of the commitment to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq. and agrees to furnish the required forms of evidence.

The undersigned professional service entity further understands that his/her submission shall be rejected as non-responsive if said professional service entity fails to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq.

COMPANY: Suplee, Clooney & Company

SIGNATURE: Warren M. Korecky PRINT NAME: Warren M. Korecky

TITLE: Partner DATE: November 28, 2018

Certification 4761

**CERTIFICATE OF EMPLOYEE INFORMATION REPORT
RENEWAL**

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-MAY-2014** to **15-MAY-2021**

**SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD**

NJ 07090 2122



A handwritten signature in black ink, appearing to read "A. Sidamon-Eristoff", is written over the State Treasurer's seal.

Andrew P. Sidamon-Eristoff
State Treasurer

BOROUGH OF ROSELLE PARK

PROFESSIONAL SERVICE ENTITY INFORMATION FORM

If the Professional Service Entity is an **INDIVIDUAL**, sign name and give the following information:

Name: _____

Address: _____

Telephone No.: _____ Social Security No.: _____

Fax No.: _____ E-Mail: _____

If individual has a TRADE NAME, give such trade name:

Trading As: _____ Telephone No.: _____

If the Professional Service Entity is a **PARTNERSHIP**, give the following information:

Name of Partners: _____ Robert B. Cagnassola, Warren M. Korecky, Robert W. Swisher, Robert J. Butvilla, John R. Swisher

Firm Name: _____ Suplee, Clooney & Company

Address: _____ 308 East Broad Street, Westfield, N. J. 07090

Telephone No.: _____ 908-789-9300 Federal I.D. No.: _____ 22-1427684

Fax No.: _____ 908-789-8535 E-Mail: _____ info@scnco.com

Social Security No.: _____ N/A

Signature of authorized agent: _____ 

If the Professional Service Entity is **INCORPORATED**, give the following information:

State under whose laws incorporated: _____

Location of principal office: _____

Telephone No.: _____ Federal I.D. No.: _____

Fax No.: _____ E-Mail: _____

Name of agent in charge of said office upon whom notice may be legally served:

Telephone No.: _____ Name of Corporation: _____

Signature: _____ By: _____

Title: _____ Address: _____

BOROUGH OF ROSELLE PARK

SUBMISSION FORM

1. Names and roles of the individuals who will perform the services and description of their education, municipal experience and experience with projects similar to the services contained herein including their education, degrees and certifications:

See pages #12-16 of proposal.

2. References and record of success of same or similar service:

See pages #6-11 of proposal.

3. Description of ability to provide the services in a timely fashion (including staffing, familiarity and location of key staff):

Suplee, Clooney & Company currently provides professional accounting and auditing services for over 60 municipalities. We have been in business for over 70 years and have provided timely service to our clients. We have over 40 staff members who are extremely familiar with municipalities similar to Roselle Park.

4. Cost details, including the hourly rates of each of the individuals who will perform services, and all expenses:

See page #2 of proposal.

Note: Attach additional sheets as necessary.

Firm Suplee, Clooney & Company Date: November 28, 2018

Authorized Representative (Print): Warren M. Korecky

Signature:  Title: Partner

Telephone #: 908-789-9300 Fax#: 908-789-8535

BOROUGH OF ROSELLE PARK

AMERICANS WITH DISABILITIES ACT OF 1990

Equal Opportunity for Individuals with Disability

The Contractor and the Owner, do hereby agree that the provisions of Title 11 of the Americans with Disabilities Act of 1990 (the "Act") (42 U.S.C. 5121 *et seq.*), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant there unto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the owner pursuant to this contract, the contractor agrees that the performance shall be in strict compliance with the Act. In the event that the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the contractor shall defend the owner in any action or administrative proceeding commenced pursuant to this Act. The contractor shall indemnify, protect, and save harmless the owner, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The contractor shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the owner's grievance procedure, the contractor agrees to abide by any decision of the owner which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the owner, or if the owner incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the contractor shall satisfy and discharge the same at its own expense.

The owner shall, as soon as practicable after a claim has been made against it, give written notice thereof to the contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against the owner or any of its agents, servants, and employees, the owner shall expeditiously forward or have forwarded to the contractor every demand, complaint, notice, summons, pleading, or other process received by the owner or its representatives.

It is expressly agreed and understood that any approval by the owner of the services provided by the contractor pursuant to this contract will not relieve the contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the owner pursuant to this paragraph.

It is further agreed and understood that the owner assumes no obligation to indemnify or save harmless the contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the owner from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

The undersigned vendor consents to the full understanding of the forgoing Americans with Disabilities Act Language of 1990:

Bidder/Vendor: Suplee, Clooney & Company

Signature: Warren M. Korecky

Full Name (Print): Warren M. Korecky

Title: Partner

Date: November 28, 2018

BOROUGH OF ROSELLE PARK

DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

PART 1: CERTIFICATION

BIDDERS MUST COMPLETE PART 1 BY CHECKING EITHER BOX.

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person or entity, nor any of its parents, subsidiaries, or affiliates, is identified on the Department of Treasury's Chapter 25 list as a person or entity engaging in investment activities in Iran. The Chapter 25 list is found on the Division's website at <http://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf>. Bidders must review this list prior to completing the below certification. Failure to complete the certification will render a bidder's proposal non-responsive.

PLEASE CHECK EITHER BOX:

☒ I certify, pursuant to Public Law 2012, c. 25, that neither the person/entity listed above nor any of the entity's parents, subsidiaries, or affiliates is listed on the N.J. Department of the Treasury's list of entities determined to be engaged in prohibited activities in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 List"). I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. I will skip Part 2 and sign and complete the Certification below.

OR

☒ I am unable to certify as above because I or the bidding entity and/or one or more of its parents, subsidiaries, or affiliates is listed on the Department's Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2

PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the form below. (PROVIDE INFORMATION RELATIVE TO THE ABOVE QUESTIONS. PLEASE PROVIDE THOROUGH ANSWERS TO EACH QUESTION. IF YOU NEED TO MAKE ADDITIONAL ENTRIES, USE ADDITIONAL PAGES).

Name: _____

Relationship to Bidder/Vendor: _____

Description of Activities: _____

Duration of Engagement: _____ Anticipated Cessation Date: _____

Bidder/Vendor: _____

Contact Name: _____ Contact Phone Number: _____

DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

(Continued)

CERTIFICATION

I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the below-referenced person or entity. I acknowledge that the Borough of Roselle Park is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of contracts with the Borough of Roselle Park to notify the Borough of Roselle Park in writing of any changes to the answers or information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreements(s) with the Borough of Roselle Park and that the Borough of Roselle Park at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): Warren M. Korecky

Signature: 

Title: Partner

Date: November 28, 2018

Bidder/Vendor: Suplee, Clooney & Company

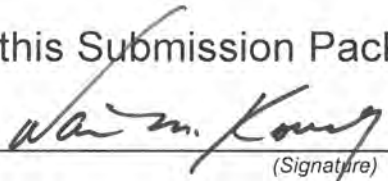
BOROUGH OF ROSELLE PARK

ACKNOWLEDGEMENT OF CORRECTIONS, ADDITIONS AND DELETIONS FORM

I, Warren M. Korecky

of the firm Suplee, Clooney & Company

hereby acknowledge that any corrections, additions and/or deletions
have been initialed and dated in this Submission Package.


(Signature)

Warren M. Korecky, Partner
(Type or Print name of affiant and Title, under signature)

November 28, 2018
(Date)

End of Submission Package

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY/
DIVISION OF REVENUE
PO BOX 252
TRENTON, N J 08646-0252

TAXPAYER NAME:

CAGNASSOLA, ROBERT & KORECKY, WARREN & BUT SUPLEE, CLOONEY & COMPANY

TAXPAYER IDENTIFICATION#:

221-427-684/000

ADDRESS:

**308 EAST BROAD STREET
WESTFIELD NJ 07090-2122**

EFFECTIVE DATE:

11/01/46

FORM-BRC(08-01)

TRADE NAME:

SEQUENCE NUMBER:

1082776

ISSUANCE DATE:

08/30/04

J.P. & Tully
Acting Director

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Suplee, Clooney & Company	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) 308 East Broad Street	Requester's name and address (optional)
6 City, state, and ZIP code Westfield, New Jersey 07090-2122	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
2	2	-	1	4	2	7	6	8 4

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ 

Date ▶ November 28, 2018

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

